

Instructions for FY 2004 Closing

This document provides instructions for closing the accounting records for the Fiscal Year (FY) ending September 30, 2004, for the Accounting Operations Division (AOD), Finance Office, and the Financial Management Divisions at each of the four Administrative Support Centers (ASC). The FY 2004 final reports will reflect all accepted accounting entries made through **September 29**. To ensure the FY 2004 final reports accurately reflect the status of your organization, accounting documents and adjustment requests must reach your servicing finance office by the dates indicated in these instructions. All accounting documents and adjustment requests received in your servicing finance office after the dates indicated in these instructions must be sent through your respective Line/Staff CFO Office for pre-approval.

NOTE: Throughout the year, the finance offices usually record documents in CFS within one week of receipt. At year end, we receive thousands of documents and we must record them in the accounting system within MINUTES of receiving them in order to meet accelerated year-end closing dates. It is the responsibility of the Line/Staff Offices to review reports frequently to ensure all documents that you have sent to your servicing finance office have been recorded accurately in CFS.

If you do not see a document that you sent to your servicing finance office within a reasonable time frame, contact the appropriate Service Office and/or employee who is responsible for the document as indicated on the following websites:

AOD	http://www.rdc.noaa.gov/~acod/contact.htm
EASC	http://www.easc.noaa.gov/fin/finstaff_v2.htm
CASC	http://www.rdc.noaa.gov/~casc/financial_pages/contact.htm
MASC	http://www.masc.noaa.gov/masc/fmd/staff.html
WASC	http://www.wasc.noaa.gov/services/fmd/poc.htm

ONLY SUBMIT THE ORIGINAL FORM; DO NOT SEND COPIES IF YOU DO NOT SEE THE ACCRUALS REFLECTED IN THE ACCOUNTING SYSTEM.

New for Fiscal Year 2004 Closing

All accounting documents and adjustment requests received in your servicing finance office after the dates indicated in these

instructions must be sent through your respective Line/Staff CFO Office for pre-approval.

Due to an accelerated financial statement preparation schedule, we expect the number of accruals to increase and be based more on estimates, rather than actual information. Please be aware that these estimates will be subject to audit by contract auditors.

Accruals must be submitted to your servicing finance office by close of business Wednesday, September 15.

During the middle of September 2004, payroll accruals (based on pay period 17) will be established in CAMS reflecting estimated payroll expenses through September 30. These accruals will provide the Line/Staff Offices with an idea of remaining funds available for obligation or possible carryover. The majority of accruals will be replaced with actual expenses when pay period 18 is processed in CAMS at the end of September.

As you may be aware, the funds control settings within CAMS have been tightened. Therefore, as your servicing finance office processes your year end obligations, it is expected that there will be a number of documents that will not be able to be processed in CAMS due to "Insufficient Funds." When and if this happens, your servicing finance office will immediately notify the LO that sent the document. The LO will then have to either 1.) coordinate with their LO and/or NOAA Budget Office contact concerning the amount of the established allotment in CAMS or 2.) prepare revised ACCS information. If the ACCS information has to be corrected, a modification should be processed through the appropriate channels.

For financial statement and cash reconciliation purposes, the servicing finance offices are not planning to make any payments from September 22 through October 1. If an "emergency payment" must be made during that period, it must be processed centrally through the Accounting Operations Division (AOD). An emergency payment is one which requires immediate action to avoid (1) a shut down of a NOAA mission, (2) an adverse political reaction, or (3) discontinuance of service (i.e., utility bills, etc.). All emergency payments must be certified as such by the Line/Staff Office Chief Financial Officers. For additional information concerning emergency payments and/or a copy of the Emergency Certification Form, please contact Keith Schellhase at (301)444-2780.

Disbursements and Collections - General

All FY 2004 disbursement documents (invoices, vouchers, etc.) should be submitted as soon as possible to give the servicing finance offices time for processing and to ensure inclusion in the FY 2004 final reports. Payment documents received in FY 2004, prior to September 15, will be paid in FY 2004, if possible. Otherwise, they will be accrued in FY 2004 and processed for payment in FY 2005.

Collections received on and after September 28 will be deposited, but not recorded in CAMS until after FY 2005 opens. The Financial Reporting Division will review deposits for material dollar amounts occurring September 28 through September 30 and determine if a manual on-top adjustment to the FY 2004 accounting records is necessary.

Closing Actions for FY 2004

During the period September 16 through September 29, the servicing finance offices will concentrate on recording the following accounting data:

1. **Undelivered Orders** - Undelivered Orders are obligations for goods/services that have not been received.
2. **Accruals** - Accruals (accounts payable) are obligations for goods/services that have been received by September 30th, but not paid. **Accruals must be submitted by September 15.**

Auditors will be sampling our year-end accruals during their FY 2004 audit. All accruals will be scrutinized closely for propriety before they are recorded.

For further information on accruals, please view the Accruals Presentation at <http://www.rdc.noaa.gov/~acod/index.htm>

If you have invoices for services that were accrued in FY 2004, but you are not submitting the invoice to your servicing finance office until after year end closing, please make sure you write **"accrued"** on the invoice to reduce the chance of a duplicate obligation.

3. **Adjustments** - Accounting adjustments based on written advice from Financial Management Centers (FMC) such as corrections of FY 2004 accounting transactions.

- **Labor Cost adjustments** should be sent to the Funds Management Branch, Financial Reporting Division, NFA211, by **COB September 23.**

- **Document level adjustments** should be sent to the employee identified as being responsible for the document in the website lists cited previously.

NOTE: Adjustments **below \$1,000** may be set aside and may not be entered due to the tight time constraints at year end. Another way to handle these small (or large) dollar adjustments is to roll them up to summary level wherever common organization codes, project numbers, and object classes permit.

You will need to submit **document level adjustments** for expenditures that were recorded in CFS on or before September 10 to your servicing finance office by **September 15. Any adjustments received after September 15 must be approved by your CFO office and then by the Director, Finance Office/Comptroller, before your servicing finance office can record them.**

All document level adjustments, for expenditures that were recorded in CFS after September 10, must be dated, approved, signed, and received in the appropriate office by **September 28.** If the cost adjustments cross Line Offices/Staff Offices, both Line Offices'/Staff Offices' approvals are required.

Blanket Purchase Agreements (BPA)

Year-end accrual entries are required to reflect the estimated cost of goods and/or services ordered and expected to be received by September 30. For these accruals, submit to your servicing finance office by **close of business September 15** your FY 2004 purchases that have not been invoiced but expected to be received by September 30th, using the format presented on this page.

We request you use the format below because we receive thousands of documents and it helps us to organize and prioritize our work.

ACCRUALS FOR BPAs

TO: AOD - FAX number 301-413-0022 DATE:
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SUBJECT: Accruals for BPAs

I hereby request an accrual for the following _____
(individual document type with supporting documents attached).

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
xxxxxxxxx	04	14	XXXXXXX	XXX	XX	XX-XX-XX-XXX

ORGANIZATION CODE	OBJECT CLASS	AMOUNT	Item Number (If Applicable)
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

Contract Observers

Year-end estimated accrual entries are required to reflect the cost of services performed through September 30 for Contract Observers. If you are issuing a new contract observer for services performed during the month of September and you won't be submitting the contract observer for payment until October, submit an accrual to your servicing finance office to be received by close of business **September 15** using the format on this page.

ACCRUALS FOR CONTRACT OBSERVERS

TO: AOD - FAX number 301-413-0022 DATE: _____
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SUBJECT: Accruals for Contract Observers

I hereby request an accrual for the following _____
(individual document type with supporting documents attached).

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
xxxxxxxxx	04	14	XXXXXXX	XXX	XX	XX-XX-XX-XXX

ORGANIZATION CODE	OBJECT CLASS	AMOUNT	Item Number (If Applicable)
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

Contracts

Your servicing finance office must receive estimated accrual documents (e.g., invoices, performance reports, written cost estimates from the contractor, etc.) by close of business **September 15**.

If you have not received any accrual documentation from the contractor, you must estimate the amount of the contract that should be accrued for services received through Sept. 30th.

Use the form on the next page to submit this information. If you have questions on how to estimate an accrual, please contact:

AOD - Keith Schellhase (301)444-2780
EASC - Frank Hewitt (757)441-6456
CASC - DeeDee Beltz (816) 426-5873 x412
MASC - Jo Shubert (303)497-6327
WASC - Leslie White (206) 526-6007

ESTIMATED CONTRACT ACCRUALS

TO: AOD - FAX number 301-427-2025 DATE:
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SOURCE REFERENCE NUMBER (document number): 3xxxxxxxx

I request an accrual to be recorded as follows:

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
xxxxxxxxxx	04	14	XXXXXXX	XXX	XX	XX-XX-XX-XXX

ORGANIZATION CODE	OBJECT CLASS	AMOUNT	Item Number (If Applicable)
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

The total amount was based upon the following (you must check one):

- ☐ Invoice from the Contractor/Vendor is attached.
- ☐ Performance Report from the Contractor/Vendor is attached.
- ☐ Written cost estimate from the Contractor/Vendor stating costs through September 30 is attached.

- ☐ It is a recurring monthly or quarterly bill. My calculations for the estimate for the accrual are based on previous activity. My calculations are attached.

- ☐ **All** of the goods and services have been received, but I have not received an invoice, performance report, or written estimate from the Contractor/Vendor. The entire Undelivered Order for this document should be accrued.

- ☐ **Some** of the goods and services have been received, but I have not received an invoice, performance report, or written estimate from the Contractor/Vendor. My calculations for determining the accrual amount are attached.

FEDSTRIP

You should fax an accrual estimate for the cost of goods or services that have not been recorded as a disbursement to MASC by **September 15** using the format below.

We request that you use the format below because we receive thousands of documents and it helps us to organize and prioritize our work.

ACCRUALS FOR FEDSTRIP

TO: MASC - FAX number 303-497-3913 DATE: _____

FROM: _____ TELEPHONE: _____

DOCUMENT TYPE: _____

SUBJECT: FEDSTRIP Accruals

I hereby request an accrual for the following FEDSTRIP orders.

EXAMPLE:

<u>DOCUMENT</u> <u>NUMBER</u>	<u>FY</u>	<u>BUREAU</u> <u>CODE</u>	<u>PROJECT</u> <u>CODE</u>	<u>TASK</u> <u>CODE</u>	<u>FUND</u> <u>CODE</u>	<u>Program Code</u>
xxxxxxxxxx	04	14	XXXXXXX	XXX	XX	XX-XX-XX-XXX

<u>ORGANIZATION</u> <u>CODE</u>	<u>OBJECT</u> <u>CLASS</u>	<u>AMOUNT</u>	<u>Item Number</u> <u>(If Applicable)</u>
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

Government and Commercial Bills of Lading (GBLs & CBLs)

Accruals for GBLs and/or CBLs should be faxed to your servicing finance office by **close of business September 15.**

We request that you use the format below because we receive thousands of documents and it helps us to organize and prioritize our work.

ACCRUALS FOR GOVERNMENT AND/OR COMMERCIAL BILLS OF LADING

TO: AOD - FAX number 301-427-2025 DATE: _____
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SUBJECT: Accruals for GBLs and/or CBLs

I hereby request an accrual for the following work authorizations.

EXAMPLE:

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
xxxxxxxxxx	04	14	XXXXXXXX	XXX	XX	XX-XX-XX-XXX

ORGANIZATION CODE	OBJECT CLASS	AMOUNT	Item Number (If Applicable)
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

Interagency Agreements - (IAGPO)

Requests for accruals must be received in your servicing finance office by close of business **September 15**. If you have not received any accrual documentation from the other Government agency, you must estimate the amount of the agreement that should be accrued. Use the following format to submit this information:

ESTIMATED INTERAGENCY AGREEMENT ACCRUALS

TO: AOD - FAX number 301-413-6998 DATE: _____
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SOURCE REFERENCE NUMBER (document number): _____

I request an accrual to be recorded as follows:

<u>DOCUMENT</u> <u>NUMBER</u>	<u>FY</u>	<u>BUREAU</u> <u>CODE</u>	<u>PROJECT</u> <u>CODE</u>	<u>TASK</u> <u>CODE</u>	<u>FUND</u> <u>CODE</u>	<u>Program Code</u>
xxxxxxxxx	04	14	XXXXXXX	XXX	XX	XX-XX-XX-XXX

<u>ORGANIZATION</u> <u>CODE</u>	<u>OBJECT</u> <u>CLASS</u>	<u>AMOUNT</u>	<u>Item Number</u> <u>(If Applicable)</u>
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX
TOTAL			\$X,XXX.XX

The total amount was based upon the following (check one):

- ☐ Invoice from the other Government agency is attached.
- ☐ Performance Report from the other Government agency is attached.
- ☐ Written cost estimate from the other Government agency stating costs through September 30 is attached.
- ☐ It is a recurring monthly or quarterly bill. My calculations for the estimate for the accrual are based on previous activity. My calculations are attached.
- ☐ **All** of the goods and services have been received, but I have not received an invoice, performance report, or written estimate from the other Government agency. The entire Undelivered Order for this document should be accrued.
- ☐ **Some** of the goods and services have been received, but I have not received an invoice, performance report, or written estimate from the other Government agency. My calculations for determining the accrual amount are attached.

Leases

Accruals for leases should be reviewed to ensure the accruals plus prior disbursements reflect the expected annual cost.

For existing accounts, CFS will automatically project accruals through September 30th. New leases are not included in this projection. The new information should be submitted to your servicing finance office by **September 15** using the format as presented below.

We request you use the following format to request an accrual.

ACCRUALS FOR LEASES

TO: AOD - FAX number 301-427-2025 DATE: _____
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SUBJECT: Accruals for Leases

I hereby request an accrual for the following leases.

EXAMPLE:

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
xxxxxxxxxx	04	14	XXXXXXXX	XXX	XX	XX-XX-XX-XXX

ORGANIZATION CODE	OBJECT CLASS	AMOUNT	Item Number (If Applicable)
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

This Accrual covers and includes the month(s) of:

NOAA Commissioned Corps Storage

Accruals for storage should be reviewed to ensure the accruals plus disbursements reflect the expected annual cost. For existing accounts, CFS will automatically project accruals through fiscal year end. New agreements are not included in this projection, and the new information should be faxed to AOD by **September 15**.

We request that you use the format on this page because we receive thousands of documents and it helps us to organize and prioritize our work.

ACCRUALS FOR NOAA COMMISSIONED CORPS STORAGE

TO: AOD - FAX number 301-427-3242 DATE: _____

FROM: _____ TELEPHONE: _____

SUBJECT: Accruals for NOAA Commissioned Corps Storage

I hereby request an accrual for the following storage charges.

EXAMPLE:

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
xxxxxxxxx	04	14	XXXXXXX	XXX	XX	XX-XX-XX-XXX

ORGANIZATION CODE	OBJECT CLASS	AMOUNT	Item Number (If Applicable)
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

Printing Orders

Requests for accruals must be received in your servicing finance office by close of business **September 15**.

We request that you use the format below because we receive thousands of documents and it helps us to organize and prioritize our work.

PRINTING ORDERS ACCRUALS

TO: AOD - FAX number 301-413-6998 DATE: _____
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SOURCE REFERENCE NUMBER (document number): _____

I request an accrual to be recorded as follows:

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
xxxxxxxxxx	04	14	XXXXXXXX	XXX	XX	XX-XX-XX-XXX

ORGANIZATION CODE	OBJECT CLASS	AMOUNT	Item Number (If Applicable)
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

Purchase Card and Convenience Checks

Please make your purchase card purchases by cob September 17 so that payment and accrual transactions can be processed by Citibank and passed to NOAA on-time to be recorded as FY 2004 business.

The purchase card statement period will close on **September 23**. The transactions from Citibank will be entered into the Commerce Purchase Card System (CPCS) on **September 24**. Cardholders/Approving Officials will be notified when these transactions are available for reconciliation/approval and that reconciliation/approval must be completed by **6:00pm eastern time on September 27**. Transactions not reconciled by this date/time will be "Swept" and recorded under the default accounting assigned to the purchase card. These transactions for the first year-end statement period will be accrued in FY 2004.

Manual accruals will be accepted for those transactions purchased during September that do not appear on the file received on **September 24**. Accruals will only be accepted for individual transactions that are greater than \$1000 and must be received by your servicing finance office by COB **September 27**. These accruals will be manually reversed in FY 2005 by the finance offices.

We request that you use the following format when requesting an accrual.

ACCRUALS FOR PURCHASE CARD CHARGES

TO: AOD - FAX number 301-427-2025 DATE: _____
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

I hereby request an accrual for the following orders.

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
xxxxxxxxxx	04	14	xxxxxxx	xxx	xx	xx-xx-xx-xxx

ORGANIZATION CODE	OBJECT CLASS	AMOUNT	Item Number (If Applicable)
xx-xxx-xxx-00-00-00-00	xxxx	\$x,xxx.xx	xx

Total	\$x,xxx.xx
-------	------------

Purchase Orders (CD-404/406)

Purchase Orders require a Receiving Report for an accrual to be recorded. In order for these types of documents to be properly accrued, the receiving reports must arrive in your servicing finance office. For all items received by September 10, a receiving report must reach your servicing finance office by close of business September 17. For all items received after September 10, a receiving report must reach your servicing finance office by noon on **September 28**.

Reimbursable Work Authorizations

Requests for accruals must be received in your servicing finance office by **close of business September 15**.

We request that you use the format presented below because we receive thousands of documents and it helps us to organize and prioritize our work.

REIMBURSABLE WORK AUTHORIZATION ACCRUALS

TO: AOD - FAX number 301-413-6998 DATE: _____
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SOURCE REFERENCE NUMBER (document number) : _____

I request an accrual to be recorded as follows:

CAMS

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
--------------------	----	----------------	-----------------	--------------	--------------	--------------

xxxxxxxxxx	04	14	XXXXXXXX	XXX	XX	XX-XX-XX-XXX
------------	----	----	----------	-----	----	--------------

ORGANIZATION CODE	OBJECT CLASS	AMOUNT	Item Number (If Applicable)
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

Telecommunication Charges

Accruals through September 30 for the **Government** (GSA Local Service (BAC) and FTS2001) telecommunications billings will be determined by the Telecommunications Division, reviewed by the Line/Staff Offices, and recorded by AOD. These accruals will take into account any credits. If the July payment file is received by **September 20**, it will be processed in FY 2004.

Bob Rogers of the Telecommunication Division will distribute the accruals to the line office in August. Please review these accruals and notify Cliff Schoenberger on (301)713-3333 x217 or Cliff.Schoenberger@noaa.gov you would like to change the accrual.

Telecommunications charges from commercial vendors should be reviewed to ensure the accruals plus disbursements reflect the expected annual cost. For existing accounts, CFS will automatically project accruals through September 30th. New accounts are not included in this projection, and the new information should be received in your servicing finance office by close of business September 15.

NOTE: We have received invoices for monthly services that have had prior-month charges certified. This over-certification can result in over-payment to the vendor. In order to prevent over-payment, do not certify prior month charges, only certify current-month charges.

We request that you use the form on the next page for accruals:

ACCRUALS FOR TELECOMMUNICATION CHARGES

TO: AOD - FAX number 301-427-2025 DATE: _____
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SUBJECT: Accruals for Telecommunication Charges

I hereby request an accrual for the following orders.

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
xxxxxxxxxx	04	14	xxxxxxx	xxx	xx	xx-xx-xx-xxx

ORGANIZATION CODE	OBJECT CLASS	AMOUNT	Item Number (If Applicable)
xx-xxx-xxx-00-00-00-00	xxxx	\$x,xxx.xx	xx

Total \$x,xxx.xx

This Accrual covers and includes the month(s) of:

Training

For training that is not able to be purchased with the Purchase Card and expected to take place through September 30th, you must send requests for estimated accruals to your servicing finance office by close of business **September 15**.

We request that you use the format presented below because we receive thousands of documents and it helps us to organize and prioritize our work.

TRAINING ACCRUALS

TO: AOD - FAX number 301-427-2025 DATE: _____
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SOURCE REFERENCE NUMBER (document number): _____

I request an accrual to be recorded as follows:

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
xxxxxxxxx	04	14	XXXXXXX	XXX	XX	XX-XX-XX-XXX

ORGANIZATION CODE	OBJECT CLASS	AMOUNT	Item Number (If Applicable)
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL	\$X,XXX.XX
-------	------------

Transportation

Accruals for transportation should be sent **based upon the criteria below.**

- If a transportation ticket (air, train, etc.) for FY 2004 travel will be **issued by the SATO office or NAVIGANT (MASC) after September 3**, send a copy of the Travel Authorization to your servicing finance office to accrue the transportation cost using the following form. Send this information as soon as the Travel Authorization is signed by the authorizing official.
- If the traveler is charging his/her transportation tickets to his/her Government issued travel card for FY 2004 and the travel is completed after **September 10**, send a copy of the Travel Authorization to your servicing finance office to accrue the transportation cost using the following form. Send this information as soon as the Travel Authorization is signed by the authorizing official.

Your servicing finance office must receive the transportation accruals, for the period covering up to and including September 10, by the close of business September 17. The last day to receive transportation accruals, for the period covering September 11 through and including September 30, will be close of business September 27.

We request you submit the following form with a copy of the travel authorization when requesting an accrual. **Please make separate entries on the accrual request for the ticket amount and the transaction fee amount since these amounts have to be accrued separately.**

ACCRUALS FOR TRANSPORTATION

TO: AOD - FAX number 301-427-3242
 EASC - FAX number 757-441-3863
 CASC - FAX number 816-426-6738
 MASC - FAX number 303-497-7649
 WASC - FAX number 206-527-7397

DATE: _____

FROM: _____

TELEPHONE:

DOCUMENT TYPE: _____

SUBJECT: Transportation Accruals

ATTACHMENT: Travel Authorization from Travel Manager

I hereby request an accrual for the following Travel Authorizations.

EXAMPLE :

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
XXXXXXXXXX	04	14	XXXXXXXX	XXX	XX	XX-XX-XX-XXX

ORGANIZATION	OBJECT	Item Number	
CODE	CLASS	AMOUNT	(If Applicable)
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL	\$X,XXX.XX
-------	------------

Travel Vouchers - Permanent Change of Station (PCS)

All PCS orders issued in FY 2004 must be obligated using FY 2004 funds.

- a. For PCS orders that have not been recorded in CAMS, fax a copy of the CD-29 and the Estimated Relocation Expense Worksheet to your servicing finance office by **September 15** marked "PCS OBLIGATION."
- b. For PCS orders that are recorded but have been canceled, fax a copy of the CD-29 to your servicing finance office by **September 15** marked "PCS CANCELLATION."
- c. **All approved PCS vouchers**, with receipts attached, need to be in the servicing finance offices by **September 15** to be paid in Fiscal Year 2004. PLEASE NOTE: If the corresponding PCS travel order has not been obligated, then the CD-29 and the Estimated Relocation Expense Worksheet must accompany the PCS Voucher.

Travel Vouchers - Temporary Duty (TDY)

Travel vouchers must be promptly prepared in Travel Manager. **Year-end manual accruals will not be recorded for TDY travel.** Please notify your year-end travelers to complete and submit their travel vouchers immediately upon completion of their trip.

For travel voucher reimbursement payments to be made in FY 2004, **vouchers must be completed in Travel Manager by September 17.** Since a signed and approved voucher is also necessary for payment, immediately forward the voucher with appropriate supporting documentation (receipts) to your servicing finance office. Also, immediately fax a copy of the signed and approved voucher to your servicing finance office so that processing can be started pending the receipt of the original documents.

If travel vouchers are completed in Travel Manager, and approved paper vouchers with supporting documentation are received by your servicing finance office during the period September 18 - 28, they will be accrued as FY 2004 business and paid after year-end closing. If the recording of an FY 2004 automated accrual for travel which begins in FY 2004 and ends in FY 2005 is desired, a partial travel voucher can be completed in Travel Manager for the expenses incurred in FY 2004 and an approved paper voucher with supporting documentation must be received by your servicing finance office by **COB September 27.**

It is important that travel documents prepared using Travel Manager indicate the correct fiscal year. When preparing a travel document, please verify that the selected accounting code(s) appearing in the *Accounting Codes for Current Document* block cite the fiscal year in which the trip is taken. The selected accounting code will appear in the third column (*Classification Code*).

The Fiscal Year (FY) will be reflected in the first 4 positions of the accounting code. If it is necessary to change the FY in the accounting code shown on the document, perform the following:

1. In the Accounting Codes for Current Document block, highlight the Accounting Code requiring the change and click the *Update* button. The Update Accounting Code window will appear.
2. In the FY (4) field, highlight the existing fiscal year, type the correct fiscal year, and click **OK**.
3. At the prompt, "Do you want to save the accounting code and its extended accounting codes to the master list of accounting classifications? ", respond appropriately.
 - Responding "Yes" will override the accounting code in the Master Accounting Codes list.
 - Responding "No" will not save this change to the Master Accounting Codes list.

Unemployment Compensation

Each Line Office must submit all necessary FY 2004 accruals to the Accounting Operations Division's (AOD's) Travel and Government Branch. Accruals must be received by close of business **September 15**.

We request that you use the format on this page because we receive thousands of documents and it helps us to organize and prioritize our work.

ACCRUALS FOR UNEMPLOYMENT COMPENSATION

TO: AOD - FAX number 301-427-2025 DATE: _____

FROM: _____ TELEPHONE: _____

SUBJECT: Accruals for Unemployment Compensation

I hereby request an accrual for the following charges.

EXAMPLE:

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
xxxxxxxxxx	04	14	XXXXXXX	XXX	XX	XX-XX-XX-XXX

ORGANIZATION CODE	OBJECT CLASS	AMOUNT	Item Number (If Applicable)
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

Utilities

Accruals for utilities should be reviewed to ensure the accruals plus prior disbursements reflect the expected annual cost.

An accrual must be submitted for new utility accounts ONLY where no previous invoices have been submitted for payment. These accruals should be received in your servicing finance office by September 15. For existing accounts, CFS will automatically project accruals through September 30th.

NOTE: We have received invoices for monthly services that have had prior-month charges certified. This over-certification can result in over-payment to the vendor. In order to prevent over-payment, do not certify prior month charges, only certify current-month charges.

We request that you use the following form because we receive thousands of documents and it helps us to organize and prioritize our work.

ACCRUALS FOR UTILITIES

TO: AOD - FAX number 301-427-2025 DATE: _____
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SUBJECT: Accruals for Utilities

I hereby request an accrual for the following utility charges.

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
xxxxxxxxxx	04	14	XXXXXXXX	XXX	XX	XX-XX-XX-XXX

ORGANIZATION CODE	OBJECT CLASS	AMOUNT	Item Number (If Applicable)
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

This Accrual covers and includes the month(s) of:

MISCELLANEOUS DOCUMENTS

Federal Express

Invoices will be downloaded and processed at least through **September 17**. Downloads after September 17 may be charged to FY 2005. **No client action is necessary.**

Gifts & Bequests

All CD 210's should be sent to your servicing finance office within a week after closing so they can be included in the report to DOC. Also, **NOAA adjustments for travel costs, that should be moved over to 8LP1A01 (Gifts and Bequests Fund), will be initiated by your servicing office, prior to year end closing.**

Local Travel and Employee Reimbursements

Local travel vouchers must be received by your servicing finance office by **close of business September 15** in order to meet the CFS cutoff for payment in FY 2004. **Local travel vouchers received after September 15 will be paid after NOAA's fiscal year-end close and will be charged to FY 2005.**

Motor Pool

It will not be necessary to send accruals to the CASC Financial Management Division (FMD). The last billing that is received and paid by September 29 will be used to establish accruals. There is a very short time to process the August billing, therefore it is imperative that you forward any GSA Miscellaneous Billing Form 2559 directly to CASC Finance as soon as you receive it.

Because all accruals must have a vehicle tag number as a reference, please notify CASC FMD of the tag number and the accounting information if your office acquires a GSA vehicle that does not appear on the July billing.

These accruals will be processed by CASC FMD by September 29. You may send any information to Judy Bates via electronic-mail at Judy.A.Bates@noaa.gov. You may also reach Ms. Bates on (816)426-5965, ext 414.

Receivables - AOD's Receivables Branch (RB) Fax #: 301-413-6999

Civil Monetary Penalties - We need a list of all cases that have legally enforceable debt but have not been transferred to the RB for collection as of **September 28**. This list should include the case number, dollar amount, Project number, and reason why the case was not forwarded.

Fund Codes "05" and "06" Reimbursable Projects - The RB must be notified prior to **September 17** of any FY 2004 advances which must be billed.

Fund Code "07" Reimbursable Projects - Checks sent directly to the Line Offices for reimbursable projects must be forwarded to and received in the RB by **September 24**.

Bills for Appropriation Refunds or Miscellaneous Purposes - We need documentation to bill for any overpayment or audit disallowance by **September 28**. This documentation should include the name, address, taxpayer identification number, dollar amount owed, award number (if applicable), CAMS ACCS, and all background information to justify sending the bill.

Depending on location, please fax documentation to:

AOD - FAX number 301-413-6999

EASC - FAX number 757-441-3863

CASC - FAX number 816-426-6738

MASC - FAX number 303-497-3913

WASC - FAX number 206-526-6672

Bills for Inspection and Grading - All billing information through September 30 must be entered by the regions no later than close of business on **September 28**. On October 4, the bills will be prepared and the data entered into CFS.

Bills for Premiums and Outstanding Loans - We need to have all disbursement requests by **noon on September 20**. We need all receipts which should be included as part of FY 2004 business by **September 24**.

Write-offs of Uncollectible Debt - All write-offs of uncollectible debt must be received in the RB by **September 22**. We need to know if the debt is being written off because of bankruptcy (if bankruptcy, the RB needs a copy of the bankruptcy notice), and if the forgiveness of debt should be reported to the Internal Revenue Service.

FY 2004 Year End Closing Dates

August 20

Last day for receipt of award submissions into the Servicing Human Resource Offices in order to ensure awards are funded in FY 2004.

September 15th

Last day to submit invoices to the servicing finance office for payment in FY 2004 (invoices received after this date will be accrued)

Last day to submit requests for accruals

Last day to submit document level cost adjustments for transactions entered prior to September 12

September 17th

Last day to complete FY 2004 Travel Vouchers in Travel Manager (TM) to ensure payments to be made in FY 2004.

Last day to notify the Receivables Branch (NFA233) of any reimbursable advances that must be billed

September 20th

Last day for loan disbursement requests

September 22nd

Last day for write-offs of uncollectible debt

September 23rd

Purchase card statement period closes

Last day to submit Summary Level Adjustments and Labor Cost Adjustments to the Funds Management Branch (NFA211)

September 27th

Last day to reconcile and approve September Purchase Card Statement transactions

September 28th

Last day for receipt of Document Level Cost Adjustments in the servicing finance office for documents originally entered after September 12

Last day for receipt of Obligating Documents (UDOs and APs) in your servicing finance office

Last day for receipt of Receivable Documents in the servicing finance office

Last day for regions to enter Inspection and Grading billing information

September 29th

Final Closing (8:00 PM Eastern Time)

Over/Under process started after 8:00 PM eastern time

September 30th

Data Warehouse updated/refreshed

October 1st

Year-end reports available for review from CAMS